



Iowa Department of **REVENUE**

The Iowa Department of Revenue hereby gives notice that a public hearing will be held on December 1, 2015, at 2:00 p.m. in the Auditorium of the Wallace State Office Building, 502 East Ninth Street, Des Moines, Iowa. The public hearing is being held pursuant to a request by the Administrative Rules Review Committee. The purpose of the public hearing is to receive oral or written comments on proposed amendments to Chapter 15, "Determination of a Sale and Sale Price," Chapter 18, "Taxable and Exempt Sales Determined by Method of Transaction Or Usage," Chapter 219, "Sales and Use Tax on Construction Activities," and Chapter 230, "Exemptions Primarily Benefiting Manufacturers and Other Persons Engaged in Processing," Iowa Administrative Code. The proposed amendments were published under Amended Notice of Intended Action in the Iowa Administrative Bulletin on November 11, 2015, as ARC 2239C, which can be viewed here:

<https://www.legis.iowa.gov/docs/aco/arc/2239c.pdf>